

Department of Revenue

Office of Tax Appeals

Mission

The purpose of the West Virginia Office of Tax Appeals is to impartially and timely adjudicate state tax disputes between taxpayers and the State Tax Commissioner, as well as charitable bingo and raffle license disputes.

Operations

The Office of Tax Appeals conducts evidentiary administrative hearings in, predominantly, state tax disputes and prepares and issues impartial, high quality written decisions in those disputes in a timely manner.

Goals/Objectives

Hold administrative hearings in a timely manner.

- Set hearings within the statutory limit of 90 days after filing of a petition unless postponed for good cause shown.
- Limit the number of hearing postponements to one, less than 90 days per dispute, except in extraordinary circumstances.

Issue impartial, written decisions in a timely manner.

- Issue decisions on the merits in most cases within 90 days after the dispute is submitted for decision, and certainly within the statutory limit of six months after such submission.
- Issue written rulings or administrative orders on motions and other miscellaneous requests within the time periods set forth in the statute or procedural rules.

Performance Measures

<u>Fiscal Year</u>	<u>Actual</u> <u>2003</u>	<u>Actual</u> <u>2004</u>	<u>Estimated</u> <u>2005</u>	<u>Actual</u> <u>2005</u>	<u>Estimated</u> <u>2006</u>	<u>Estimated</u> <u>2007</u>
Hearings held	150	251	250	239	250	275
Decisions issued within required time periods	100%	100%	100%	100%	100%	100%

Office of Tax Appeals
Expenditures

	TOTAL FTE POSITIONS 11/30/2005	ACTUALS FY 2005	BUDGETED FY 2006	REQUESTED FY 2007	GOVERNOR'S RECOMMENDATION
EXPENDITURE BY PROGRAM					
Office of Tax Appeals	10.00	\$695,111	\$842,230	\$650,564	
Less: Reappropriated		(48,023)	(185,666)	0	
TOTAL BY PROGRAM	10.00	647,088	656,564	650,564	659,564
EXPENDITURE BY FUND					
General Fund					
FTE Positions		10.00	10.00	10.00	10.00
Total Personal Services		405,696	422,769	417,900	431,769
Employee Benefits		119,278	150,160	153,208	158,251
Other Expenses		170,137	269,301	79,456	69,544
Less: Reappropriated		(48,023)	(185,666)	0	0
Subtotal: General Fund		647,088	656,564	650,564	659,564
Federal Fund					
FTE Positions		0.00	0.00	0.00	0.00
Total Personal Services		0	0	0	0
Employee Benefits		0	0	0	0
Other Expenses		0	0	0	0
Subtotal: Federal Fund		0	0	0	0
Appropriated Special Fund					
FTE Positions		0.00	0.00	0.00	0.00
Total Personal Services		0	0	0	0
Employee Benefits		0	0	0	0
Other Expenses		0	0	0	0
Less: Reappropriated		0	0	0	0
Subtotal: Appropriated Special Fund		0	0	0	0
Nonappropriated Special Fund					
FTE Positions		0.00	0.00	0.00	0.00
Total Personal Services		0	0	0	0
Employee Benefits		0	0	0	0
Other Expenses		0	0	0	0
Subtotal: Nonappropriated Special Fund		0	0	0	0
TOTAL FTE POSITIONS BY FUND		10.00	10.00	10.00	10.00
TOTAL EXPENDITURES BY FUND		\$647,088	\$656,564	\$650,564	\$659,564